



FY25 Budget Finance Committee Agenda

Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Tuesday, February 13, 2024, 5:30 p.m.

Item No.	Description	Page
A.	Discussion and Review of Projected FY25 Revenues	...
B.	Next Meeting: Thursday, February 15, 2024 at 5:30 pm	...
	– Discussion and Review of Proposed FY25 Expenditures	
	– Internal Department Presentations	
	Included in Packet:	
	- 5 Year History of Revenues	2
	- FY25 RE Tax Estimate Calculation	6
	- FY25 PP Tax Estimate Calculation	9
	- FY25 County Revenue Projection Report	12

Clarke County
Five Year History of General Fund Revenues
January 29, 2024

Revenue Source	Description	FY2019	FY2020	FY2021	FY2022	FY2023	5 Year Low	5 Year High	5 Year Average
Local	Real Property Tax**	15,074,092	15,192,926	14,788,179	15,072,030	15,260,396	14,788,179	15,260,396	15,077,525
	Proceeds from Delinq Land Sale		3,407			36,558	3,407	36,558	19,982
	Public Svc Corp Real Prop Tax	492,984	482,461	413,655	452,417	475,374	413,655	492,984	463,378
	Personal Property Tax**	4,770,897	4,987,635	5,791,048	6,948,452	7,948,625	4,770,897	7,948,625	6,089,331
	Mobile Home Tax - Curr & Delin	187	869	875	735	1,603	187	1,603	854
	Mach & Tools Tax	161,025	170,796	180,252	193,587	200,351	161,025	200,351	181,202
	Penalties - All Property Taxes**	112,320	181,816	183,044	207,083	271,269	112,320	271,269	191,106
	Interest - All Property Taxes	125,355	121,561	168,936	136,908	213,884	121,561	213,884	153,329
	Admin Costs Delinq Taxes	14,266	23,555	25,396	21,000	21,934	14,266	25,396	21,230
	DMV Stop Fees	11,826	5,350	9,625	8,624	10,524	5,350	11,826	9,190
	Credit Card Fees	16,539	15,055	19,888	26,949	30,176	15,055	30,176	21,721
	Local Sales & Use Tax**	957,003	1,281,009	1,458,446	1,536,682	1,595,514	957,003	1,595,514	1,365,731
	Cons Utility Tax - Elect & Gas*	357,654	351,339	324,268	336,473	333,188	324,268	357,654	340,585
	Consumption Tax*	33,186	35,258	34,265	34,984	34,283	33,186	35,258	34,395
	Business License Tax	22,010	20,940	23,570	24,135	24,430	20,940	24,430	23,017
	Motor Vehicle Licenses	321,283	296,285	337,931	355,829	364,850	296,285	364,850	335,236
	Recordation Tax*	283,265	319,944	442,255	411,352	246,302	246,302	442,255	340,623
	Tax on Wills	5,569	11,074	5,783	6,896	13,837	5,569	13,837	8,632
	Transient Occupancy Tax**	25,298	29,702	48,422	90,310	126,828	25,298	126,828	64,112
	Cigarette Tax			0	216,489	267,900	0	267,900	161,463
	Meals Tax*			0	191,715	276,485	0	276,485	156,067
	Animal Licenses	6,226	5,377	4,780	4,150	4,358	4,150	6,226	4,978
	Animal Shelter Fees	6,475	5,125	6,490	9,930	15,102	5,125	15,102	8,624
	Dangerous Dog Registration	240	(55)	120	35	60	(55)	240	80
	Land Use Application Penalty	5,900	8,900	5,900	6,500	6,325	5,900	8,900	6,705
	Land Use Application Fees		900	500	400	24,150	400	24,150	6,488
	Transfer Fees	519	537	710	677	548	519	710	598
	Zoning & Subdiv Permits & Fees	80,825	64,945	67,120	96,636	144,828	64,945	144,828	90,871
	Building Permits	274,789	225,983	246,603	358,237	185,566	185,566	358,237	258,235
	Sign Permits & Inspection Fees		300	300			300	300	300
	Weapons Permits	6,004	5,985	9,899	4,902	7,524	4,902	9,899	6,863
	New Dwelling Address Fee	3,380	5,590	3,770	4,290	1,950	1,950	5,590	3,796
	Other Permits, Fees & Licenses	550		700			550	700	625
	Court Fines & Forfeitures*	317,688	224,433	156,698	185,337	195,041	156,698	317,688	215,839
	Parking Fines	2,880	9,215	11,081	3,090	2,130	2,130	11,081	5,679
	Courthouse Maintenance Fees*	63,480	43,573	37,946	64,053	59,742	37,946	64,053	53,759
	Local Interest from Fines	2,946	2,419	2,356	1,724	1,572	1,572	2,946	2,203

Clarke County
Five Year History of General Fund Revenues
January 29, 2024

Revenue Source	Description	FY2019	FY2020	FY2021	FY2022	FY2023	5 Year Low	5 Year High	5 Year Average
Local	E-Tickets fee*	22,025	15,275	8,213	11,303	10,932	8,213	22,025	13,550
	Interest on Bank Deposits	97,132	118,249	80,850	70,878	242,718	70,878	242,718	121,965
	Rental of General Property	66,033	66,523	62,163	57,000	56,643	56,643	66,523	61,672
	Sheriff's Fees	796	796	622	1,450	784	622	1,450	890
	DNA Fees - Blood Test	215	253	212	119	283	119	283	216
	Court Appointed Attorney	287	93		120		93	287	167
	Commonwealth's Attorney Fees	1,360	1,345	818	740	868	740	1,360	1,026
	Central Alarm - Beryville	2,000	5,000	5,000	5,000	5,000	2,000	5,000	4,400
	Wireless E-911	45,782	50,509	49,113	61,829	52,865	45,782	61,829	52,020
	Ambulance and Rescue Services**	504,269	417,171	442,125	556,608	587,154	417,171	587,154	501,465
	EMS - Berryville	16,500					16,500	16,500	16,500
	Jail Processing Fee	1,132	1,206	1,006	613	1,137	613	1,206	1,019
	Humane Foundation Contribution		60,000	20,000	20,000	25,000	20,000	60,000	31,250
	Recycling Rebate	23,858	24,352	23,924	27,474	26,580	23,858	27,474	25,238
	Recreation Center Fees	41,400	36,629	32,375	62,396	57,469	32,375	62,396	46,054
	Swimming Pool Fees	78,122	43,748	69,734	81,462	78,766	43,748	81,462	70,366
	Concession Stand Revenues	15,566	12,561	6,535	14,359	16,513	6,535	16,513	13,107
	Parks Programs Fees	275,191	171,626	134,628	249,980	253,343	134,628	275,191	216,954
	Mapping Fees	225		6			6	225	116
	Pass Through Engineer's Fee	11,630	7,700	9,170	20,950	24,325	7,700	24,325	14,755
	Biosolid Application Fees	650					650	650	650
	Payments in Lieu of Taxes		68,727	44,410	44,854	44,959	44,410	68,727	50,738
	Rebates & Refunds - Other Veh	76,824	8,895	11,432	7,604	9,978	7,604	76,824	22,947
	Misc Rev - General Fund	54,935	15,960	30,329	31,695	30,559	15,960	54,935	32,696
	Gifts & Donations - General Fd	31,647	5,335	1,350	4,910	2,872	1,350	31,647	9,223
	Sale Salvage & Surplus Prop	(10)	0		0	(33)	(33)	0	(11)
	Vehicle Sale General Fund	6,442	(0)			(174)	(174)	6,442	2,089
	Sale of Other Equip General Fd	(7)	8,366	1,729	4,935	4,439	(7)	8,366	3,892
	Other Miscellaneous Revenue	(26,768)	36,043	(8,128)	2,523	31,915	(26,768)	36,043	7,117
	CITAC Reimbursement		4,662	3,756	2,220		2,220	4,662	3,546
	Misc Revenue-Temporary	0	0	79		(17)	(17)	79	16
	Cancelled Checks/NSF Fees	(0)	100	275	400	983	(0)	983	352
	General Loan Repay	3,982	3,672	3,672	918		918	3,982	3,061
	Insurance Recovery Gen Fd	6,072	54,194	34,377	1,689	8,415	1,689	54,194	20,949
Local Total		24,913,951	25,373,200	25,880,586	28,356,641	29,977,482	24,913,951	29,977,482	26,900,372
State	Juror Reimbursement		7,890				7,890	7,890	7,890
	Motor Vehicle Carriers' Tax	22,616	23,007	43,649	21,670	24,052	21,670	43,649	26,999

Clarke County
Five Year History of General Fund Revenues
January 29, 2024

Revenue Source	Description	FY2019	FY2020	FY2021	FY2022	FY2023	5 Year Low	5 Year High	5 Year Average
State	Mobile Home Titling Taxes	5,149			75	495	75	5,149	1,906
	Tax on Deeds	71,911	47,365	107,207	103,231	81,222	47,365	107,207	82,187
	Personal Property Tax Reimburs	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842
	Auto Rental Tax	320	20	128	300	681	20	681	290
	Communication Sales & Use Tax	364,246	355,940	316,156	306,863	297,957	297,957	364,246	328,232
	Commonwealth's Attorney CompBd	193,856	199,144	199,087	209,237	216,264	193,856	216,264	203,517
	Sheriff Comp Bd	782,598	805,116	805,839	842,785	898,136	782,598	898,136	826,895
	Commissioner of Revenue Comp B	78,655	80,938	80,931	91,877	112,298	78,655	112,298	88,940
	Treasurer - Comp Bd	96,051	98,511	101,444	120,515	132,480	96,051	132,480	109,800
	Registrar/Electoral Boards	37,500	40,780	39,383	63,794	66,084	37,500	66,084	49,508
	Clerk of the Circuit Ct Comp B	184,957	183,760	152,122	227,333	193,350	152,122	227,333	188,304
	SRO / DCJS Body Worn Cameras	36,360	51,267	41,585	18,385		18,385	51,267	36,899
	Spay & Neuter Fund Dist	198	114	38	690	414	38	690	291
	RSAF Grant-Handtevy			3,800	18,850	18,923	3,800	18,923	13,858
	Vol Fire Programs	50,490	52,289	53,521	37,480	37,955	37,480	53,521	46,347
	Litter Control	6,207	4,007	5,608	7,981	11,000	4,007	11,000	6,961
	NOAT MultiState Opioid OAA					11,644	11,644	11,644	11,644
	VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	DHR CLG Grant Rev	3,270	8,230		7,000	19,005	3,270	19,005	9,376
	VA Dept of Game & Inland Fish	1,565				0	0	1,565	783
	LibrOfVA Deed Book 041 PurServ			18,913			18,913	18,913	18,913
	VA Dept of Forestry Sustainab					4,815	4,815	4,815	4,815
	Other Categorical Aid	382	15,754	30,319	3,744	2,202	382	30,319	10,480
	CARES Act CRF		643,456	1,213,326	75,625	45,500	45,500	1,213,326	494,477
State Total		4,424,670	5,105,928	5,701,399	4,645,778	4,662,818	4,424,670	5,701,399	4,908,119
Federal	ICAC Task Force Grant	2,704	3,192	875	4,592	4,283	875	4,592	3,129
	Payments in Lieu of Taxes	6,482	6,623	6,717	6,880	7,372	6,482	7,372	6,815
	Victim Witness Rev	51,798	52,597	53,395	51,151	72,191	51,151	72,191	56,226
	VA Hwy Safety Sel Enf - Alcoho	16,995	10,862	13,815	14,271	3,924	3,924	16,995	11,973
	DCJS Byrne Justice Assist 0728		944		2,146	1,134	944	2,146	1,408
	V-Stop Federal Revenue	27,168	28,082	28,028	28,053	28,096	27,168	28,096	27,885
	Emergency Management Assist	11,075	11,425	21,214	7,500		7,500	21,214	12,804
	OCDETF Equitable Sharing Funds	0				2,271	0	2,271	1,136
	SCAAP	1,301	3,929				1,301	3,929	2,615
	BJA Bulletproof Vest Grant		3,610	2,459			2,459	3,610	3,035
	Fed Rev-NPS Battle Bndry Stdy				35,606		35,606	35,606	35,606
	SAFER Grant Revenue		107,329	234,347	192,223	57,527	57,527	234,347	147,856

Clarke County
Five Year History of General Fund Revenues
January 29, 2024

Revenue Source	Description	FY2019	FY2020	FY2021	FY2022	FY2023	5 Year Low	5 Year High	5 Year Average
Federal	Misc Federal Revenue Gen Fd		25	353			25	353	189
Federal Total		117,523	228,618	361,203	342,422	176,798	117,523	361,203	245,313
Grand Total		29,456,144	30,707,747	31,943,188	33,344,841	34,817,098	29,456,144	34,817,098	32,053,804

Clarke County
Real Estate Value and Tax History

Book Value	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024 Est	CY 2025 Est
Real Property (Gross)	2,406,963,400	2,790,896,800	2,772,602,800	2,820,080,800	2,839,516,400	2,868,381,100	2,888,381,100
Deferred Land Value	(323,276,861)	(383,101,856)	(328,636,113)	(317,731,400)	(314,799,900)	(314,309,600)	(314,309,600)
Real Property (Net)	2,083,686,539	2,407,794,944	2,443,966,687	2,502,349,400	2,524,716,500	2,554,071,500	2,574,071,500

YOY Change	17,968,278	324,108,405	36,171,743	58,382,713	22,367,100	29,355,000	20,000,000
% Change	1%	16%	2%	2%	1%	1%	1%

Tax Rate	0.00710	0.00615	0.00610	0.00610	0.00600	0.00600	0.00600
Original Billed	14,796,503.47	14,807,077.80	14,907,113.21	15,264,331.34	15,148,299.00	15,324,429.00	15,444,429.00
Supplementals, Adjustments and Abatements	96,379.22	(3,371.43)	25,306.50	47,243.65	41,758.00	38,102.72	38,102.72
	14,892,883	14,803,706	14,932,420	15,311,575	15,190,057	15,362,532	15,482,532

Collected in 1st FY	48.86%	49.11%	49.42%	49.99%	50.49%	49.57%	49.57%
Collected in 2nd FY	48.63%	49.27%	48.68%	47.83%	48.60%	48.60%	48.60%
Collected in 3rd FY	0.68%	0.47%	0.75%	0.63%	0.63%	0.63%	0.63%
Collected in 4th FY	0.29%	0.31%	0.30%	0.30%	0.30%	0.30%	0.30%
	98%	99%	99%	99%	100%	99%	99%

Amount Collected in 1st and 2nd FY	97.49%	98.38%	98.10%	97.83%	99.10%	98.18%	98.18%
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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est	FY 2025 Est
Real Property Tax Revenue Recognized	15,074,091	15,192,925	14,788,178	15,072,030	15,260,396	15,204,203	15,347,886

Clarke County
FY2023 Real Estate Tax - Budget Vs. Actual
February 13, 2024

Assumptions	FY2023 Budget	FY2023 Actual	Variance
Book Value			
Prior Year Book Value	2,492,349,400.00	2,502,349,400.00	10,000,000.00
Incremental Book Value	30,000,000.00	22,367,100.00	(7,632,900.00)
Taxable Book Value	2,522,349,400.00	2,524,716,500.00	2,367,100.00
Tax Rate			
	0.0061	0.0060	-0.0001
Supplementals			
	68,500.00	41,758.00	(26,742.00)
Collection Rate			
Current CY taxes collected	48.20%	50.49%	2.29%
1 year prior	48.93%	47.83%	-1.09%
2 years prior	0.68%	0.75%	0.08%
3 years prior	0.09%	0.31%	0.22%
Calculations			
Current Year			
Taxable Book Value	2,522,349,400.00	2,524,716,500.00	2,367,100.00
RE Rate	0.0061	0.0060	(0.0001)
Estimated Billing	15,386,331.34	15,148,299.00	(238,032.34)
Plus: Supplementals	68,500.00	41,758.00	(26,742.00)
Total Billing	15,454,831.34	15,190,057.00	(264,774.34)
Collection Rate	48.20%	50.49%	2.29%
Current Year Collections	7,449,228.71	7,669,717.54	220,488.84
1 Year Prior			
1 Year Prior Billed	15,271,831.34	15,311,574.99	39,743.65
Collection Rate	48.93%	47.83%	-1.09%
1 Year Prior Collections	7,471,759.97	7,323,628.87	(148,131.10)
Prior Year Delinquent collections			
2 Years Prior Billed	15,000,112.90	14,932,419.71	(67,693.19)
Collection Rate	0.68%	0.75%	0.08%
2 Years Prior Collections	101,260.32	112,483.00	11,222.68
3 Years Prior Billed	14,820,366.33	14,803,706.37	(16,659.96)
Collection Rate	0.09%	0.31%	0.22%
3 Years Prior Collections	12,750.98	45,336.90	32,585.92
Collections for prior bill years		59,790.23	59,790.23
Adjustment to match actuals		49,439.90	49,439.90
Total Real Estate Taxes			
	15,034,999.98	15,260,396.44	225,396.46

Clarke County
FY2024 and FY2025 Real Estate Tax Estimates Calculation Model
February 13, 2024

Assumptions	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Proposed
Book Value					
Prior Year Book Value	2,443,966,687.00	2,502,349,400.00	2,542,926,600.00	2,524,716,500.00	2,554,071,500.00
Incremental Book Value	58,382,713.00	22,367,100.00	20,000,000.00	29,355,000.00	20,000,000.00
Taxable Book Value	2,502,349,400.00	2,524,716,500.00	2,562,926,600.00	2,554,071,500.00	2,574,071,500.00
Tax Rate					
Prior year	0.0061	0.0061	0.0060	0.0060	0.0060
Current	0.0061	0.0060	0.0060	0.0060	0.0060
Supplementals					
Prior Year Supplementals Billed		47,243.65	28,346.19	41,758.00	38,102.72
Current Year Supplementals Billed	47,243.65	41,758.00	17,007.71	38,102.72	38,102.72
Collection Rate					
Current CY taxes collected	49.99%	50.49%	49.77%	49.57%	49.57%
1 year prior	48.68%	47.83%	48.86%	48.60%	48.60%
2 years prior	0.47%	0.75%	0.57%	0.63%	0.63%
3 years prior	0.29%	0.31%	0.29%	0.30%	0.30%
Collections for 4 years prior and older	67,302.97	59,790.23	37,202.51	63,546.60	63,546.60
Calculations					
Current Year					
Taxable Book Value	2,502,349,400.00	2,524,716,500.00	2,562,926,600.00	2,554,071,500.00	2,574,071,500.00
RE Rate	0.0061	0.0060	0.0060	0.0060	0.0060
Estimated Billing	15,264,331.34	15,148,299.00	15,377,559.60	15,324,429.00	15,444,429.00
Plus: Supplementals	47,243.65	41,758.00	17,007.71	38,102.72	38,102.72
Total Billing	15,311,574.99	15,190,057.00	15,394,567.31	15,362,531.72	15,482,531.72
Collection Rate	49.99%	50.49%	49.77%	49.57%	49.57%
CY Collections	7,654,978.11	7,669,717.54	7,661,995.92	7,615,922.54	7,675,412.13
1 Year Prior					
1 year prior Billed	14,932,419.71	15,311,574.99	15,285,905.79	15,190,057.00	15,362,531.72
Collection Rate	48.68%	47.83%	48.86%	48.60%	48.60%
1 Year prior Collections	7,269,557.28	7,323,628.87	7,469,012.22	7,383,010.38	7,466,840.39
2 years prior					
2 years prior billed	14,803,706.37	14,932,419.71	15,311,574.99	15,311,574.99	15,190,057.00
Collection Rate	0.47%	0.75%	0.57%	0.63%	0.63%
2 years prior collections	70,086.95	112,483.00	87,924.60	97,062.77	96,292.44
3 years prior					
3 years prior billed	14,892,882.69	14,803,706.37	14,932,419.71	14,932,419.71	15,311,574.99
Collection Rate	0.29%	0.31%	0.29%	0.30%	0.30%
3 years prior collections	43,475.16	45,336.90	43,590.58	44,660.83	45,794.83
Prior Year Collections	67,302.97	59,790.23	37,202.51	63,546.60	63,546.60
Adjustment to match actuals	-33,370.36	49,439.90			
FY2022 Actual					
Total Real Estate Taxes	15,072,030.11	15,260,396.44	15,299,725.82	15,204,203.12	15,347,886.40

Clarke County
Personal Property Value and Tax History

Book Values	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024 Est	CY 2025 Est
Business Equipment	5,413,350	6,057,340	7,797,665	8,270,640	7,885,325	8,216,877	8,216,877
Boat	200,850	194,775	178,325	177,225	217,025	200,075	200,075
Farm Equipment	750,803	895,050	978,970	971,500	983,020	854,550	854,550
Truck for Hire	1,366,958	937,033	1,362,944	1,878,478	2,088,204	1,956,225	1,956,225
Trailer for Hire	-	6,675	6,025	103,345	186,337	201,850	201,850
Leased Equipment	1,645,275	2,466,400	1,983,000	2,815,425	2,720,525	2,633,115	2,633,115
Rescue Vehicles	807,613	670,962	929,979	1,232,752	1,408,097	999,375	999,375
Vehicle	158,364,121	165,282,074	181,865,982	219,859,006	229,254,633	232,184,929	232,184,929
Total Personal Property Value	168,548,970	176,510,309	195,102,890	235,308,371	244,743,166	247,246,996	247,246,996

YOY Change	10,073,304	7,961,339	18,592,581	40,205,481	9,434,795	2,503,830	-
% Change	6%	5%	11%	21%	4%	1%	0%

PP Tax Rates

For Hire	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Rescue Vehicles	2.248	2.248	2.248	2.1356	2.1356	2.1356	2.1356
All Other	4.496	4.496	4.496	4.2712	4.2712	4.2712	4.2712

Original Billed (Net of PPTRA)	5,171,902	5,513,948	6,181,566	8,042,401	7,981,491	8,060,886	8,060,886
Supplementals, Adjustments and Abatements	98,703	151,536	224,744	200,030	315,642	198,131	198,131
Total Billed	5,270,605	5,665,484	6,406,311	8,242,431	8,297,133	8,259,017	8,259,017

Collected in 1st FY	44.81%	43.11%	43.61%	42.62%	44.51%	43.73%	43.73%
Collected in 2nd FY	48.88%	47.14%	48.74%	48.35%	48.28%	48.28%	48.28%
Collected in 3rd FY	3.71%	1.84%	3.14%	2.90%	2.90%	2.90%	2.90%
Collected in 4th FY	0.80%	0.88%	0.84%	0.84%	0.84%	0.84%	0.84%
Collected in 5th FY	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
	98.54%	93.30%	96.65%	95.04%	96.86%	96.08%	96.08%
Amount Collected in 1st and 2nd FY	93.69%	90.25%	92.34%	90.97%	92.79%	92.01%	92.01%

Personal Property Revenue Account	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Est	FY 2024 Est	FY 2025 Est
Personal Property Revenue Recognized	4,770,897	4,987,635	5,791,049	6,948,452	7,948,625	7,942,409	7,941,240

Clarke County
FY2023 Personal Property - Tax Budget vs. Actuals
February 13, 2024

Assumptions	FY2023 Budget	FY2023 Actual	Variance
Book Value			
Prior Year Book Value	225,982,195	235,308,371	9,326,176
Incremental Book Value		9,434,795	9,434,795
Taxable Book Value	225,982,195	244,743,166	18,760,971
Supplementals			
Prior Year Supplementals Billed	123,213	200,030	76,817
Current Year Supplementals Billed	123,213	315,642	192,429
Tax Rate			
For Hire	0.0125	0.0125	0.00000
Rescue Vehicles	0.02248	0.02136	-0.00112
All Other	0.04496	0.04271	-0.00225
Collection Rate			
Current CY taxes collected	34.46%	44.51%	10.05%
1 year prior	48.79%	48.35%	-0.44%
2 years prior	3.70%	3.14%	-0.57%
3 years prior	0.45%	0.88%	0.43%
Collections for 4 years prior and older	34,272	31,976	(2,296)
Calculations			
Current Year			
Prior Year Book Value	225,982,195	235,308,371	9,326,176
Incremental Book Value		9,434,795	9,434,795
Total Assessed Value	225,982,195	244,743,166	18,760,971
Value * Applicable tax rate			
Estimated Billing	10,087,477	10,354,217	266,739
Less: PPTRA	(2,483,842)	(2,372,726)	111,116
Plus: Supplementals	123,214	315,642	192,428
Total Billing	7,726,849	8,297,133	570,283
Collection Rate	34.46%	44.51%	10.05%
Current year	2,662,672	3,693,022	1,030,350
1 Year Prior			
Book Value	225,982,195	235,308,371	9,326,176
Value * Applicable tax rate			
Estimated Billing	10,087,477	10,487,438	399,961
Less: PPTRA	(2,483,842)	(2,445,037)	38,805
Plus: Supplementals	123,214	200,030	76,816
Total Billing	7,726,849	8,242,431	515,581
Collection Rate	48.79%	48.35%	-0.44%
1 Year Prior Collections	3,769,878	3,984,828	214,950
Prior Year Delinquent collections			
2 years prior billed	6,482,000	6,406,311	(75,690)
Collection Rate	3.70%	3.14%	-0.57%
2 years prior collections	240,143	200,905	(39,237)
3 years prior billed	5,471,813	5,665,484	193,671
Collection Rate	0.45%	0.88%	0.43%
3 years prior collections	24,591	49,660	25,069
Adjust to match GL		(11,766)	(11,766)
*Less PPTRA in FY22 budget calculation			
Total Personal Property Taxes			
Total Personal Property Taxes	6,731,556	7,948,625	1,217,069
Variance to Budget		1,217,069	1,217,069
Variance to Actual			

Clarke County
FY2025 Budget Personal Property Tax Estimates Calculation Model
February 13, 2024

Assumptions	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Proposed
Book Value					
Prior Year Book Value	195,102,890	235,308,371	238,866,473	244,743,166	247,246,996
Incremental Book Value	40,205,481	9,434,795	-	2,503,830	-
Total Book Value	235,308,371	244,743,166	238,866,473	247,246,996	247,246,996
Supplementals					
Prior Year Supplementals Billed	224,744	200,030	168,753	315,642	198,131
Current Year Supplementals Billed	200,030	315,642	168,753	198,131	198,131
Tax Rate					
Prior Year					
For Hire	0.0125	0.0125	0.0125	0.0125	0.0125
Rescue Vehicles	0.02248	0.02248	0.021356	0.021356	0.021356
All Other	0.04496	0.04496	0.042712	0.042712	0.042712
Current Year					
For Hire	0.0125	0.0125	0.0125	0.0125	0.0125
Rescue Vehicles	0.02248	0.021356	0.021356	0.021356	0.021356
All Other	0.04496	0.042712	0.042712	0.042712	0.042712
Collection Rate					
Current CY taxes collected	43.75%	44.51%	44.32%	43.73%	43.73%
1 year prior	48.74%	48.35%	48.25%	48.28%	48.28%
2 years prior	1.84%	3.14%	2.78%	2.90%	2.90%
3 years prior	0.80%	0.88%	0.80%	0.84%	0.84%
Collections for 4 years prior and older	31,755	31,976	32,420	32,309	32,309
Calculations					
Current Year					
Prior Year Book Value	195,102,890	235,308,371	238,866,473	244,743,166	247,246,996
Incremental Book Value	40,205,481	9,434,795		2,503,830	
Total Assessed Value	235,308,371	244,743,166	238,866,473	247,246,996	247,246,996
Value * Applicable tax rate					
For Hire	24,773	28,432	27,151	26,976	26,976
Rescue Vehicles	27,712	30,071	30,262	21,343	21,343
All Other	10,434,953	10,295,714	10,049,167	10,425,553	10,425,553
Estimated Billing	10,487,438	10,354,217	10,106,580	10,473,871	10,473,871
Less: PPTRA	(2,445,037)	(2,372,726)	(2,422,445)	(2,412,501)	(2,412,501)
Plus: Supplementals	200,030	315,642	168,753	198,131	198,131
Total Billing	8,242,431	8,297,133	7,852,888	8,259,501	8,259,501
Collection Rate	43.75%	44.51%	44.32%	43.73%	43.73%
Current year	3,605,998	3,693,022	3,480,290	3,612,034	3,612,034
1 Year Prior					
Total Billing	6,406,311	8,242,431	7,852,888	8,297,133	8,259,501
Collection Rate	48.74%	48.35%	48.25%	48.28%	48.28%
1 Year Prior Collections	3,122,350	3,984,828	3,789,364	4,005,617	3,987,450
Prior Year Delinquent collections					
2 years prior billed	5,665,484	6,406,311	8,242,431	8,242,431	8,297,133
Collection Rate	1.84%	3.14%	2.78%	2.90%	2.90%
2 years prior collections	104,089	200,905	228,757	238,667	240,251
3 years prior billed	5,270,605	5,665,484	6,406,311	6,406,311	8,242,431
Collection Rate	0.80%	0.88%	0.80%	0.84%	0.84%
3 years prior collections	42,297	49,660	51,411	53,782	69,197
Adjust to match GL	41,962	(11,766)			
Total Personal Property Taxes					
Total Personal Property Taxes	6,948,452	7,948,625	7,582,242	7,942,409	7,941,240
Variance to FY 23 Actuals			(366,383)	(6,216)	(7,385)
Variance to FY 24 Budget				360,167	358,998
Variance to FY 24 Projected					(1,169)

Clarke County
Projection of FY 2025 General Fund Revenues
January 29, 2024

*=30 day accrual, **=60 day accrual

Revenue S Description	FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local Real Property Tax**	15,035,000	7,103,510	15,260,396	15,299,725	7,051,790	15,204,203	15,347,886	15,347,886	15,347,886	48,161	143,683
Personal Property Tax**	6,731,556	3,394,080	7,948,625	7,582,242	3,436,080	7,942,409	7,941,240	7,145,606	9,219,381	358,998	(1,169)
Local Sales & Use Tax**	1,550,000	544,182	1,595,514	1,650,000	531,340	1,563,603	1,560,000	1,528,800	1,622,400	(90,000)	(3,603)
Ambulance and Rescue Services**	450,000	203,840	587,154	490,000	202,874	550,000	550,000	490,000	577,500	60,000	0
Public Svc Corp Real Prop Tax	443,000	475,374	475,374	475,000	422,273	435,595	457,375	430,000	498,538	(17,625)	21,780
Cigarette Tax	297,000	102,600	267,900	410,400	148,200	304,200	325,000	305,000	350,000	(85,400)	20,800
Meals Tax*	297,000	81,543	276,485	391,406	183,803	387,803	390,000	390,000	390,000	(1,406)	2,197
Motor Vehicle Licenses	327,000	33,403	364,850	355,000	20,137	375,795	387,069	296,285	387,069	32,069	11,274
Cons Utility Tax - Elect & Gas*	345,000	136,710	333,188	335,000	137,402	335,000	335,000	330,000	350,000	0	0
Recordation Tax*	390,000	116,377	246,302	276,000	111,708	241,708	240,000	240,000	442,255	(36,000)	(1,708)
Parks Programs Fees	255,000	114,256	253,343	255,000	104,736	255,000	255,000	134,628	275,191	0	0
Building Permits	260,000	101,563	185,566	225,000	63,413	103,413	150,000	100,000	180,000	(75,000)	46,587
Court Fines & Forfeitures*	225,000	73,559	195,041	200,000	64,738	155,738	195,000	150,000	175,000	(5,000)	39,262
Penalties - All Property Taxes**	158,000	97,055	271,269	200,000	50,894	200,000	200,000	180,000	270,000	0	0
Mach & Tools Tax	208,000	101,508	200,351	195,000	97,423	195,000	200,000	195,000	210,000	5,000	5,000
Interest - All Property Taxes	120,000	114,288	213,884	135,000	75,264	135,000	150,000	135,000	200,000	15,000	15,000
Transient Occupancy Tax**	97,000	30,176	126,828	128,000	39,898	136,000	140,000	130,000	140,000	12,000	4,000
Interest on Bank Deposits	90,000	92,600	242,718	125,000	129,858	250,000	250,000	200,000	260,000	125,000	0
Zoning & Subdiv Permits & Fees	63,000	83,128	144,828	96,000	60,378	100,000	100,000	65,000	145,000	4,000	0
Swimming Pool Fees	77,000	27,589	78,766	72,500	35,707	84,267	90,000	72,500	95,000	17,500	5,733
Courthouse Maintenance Fees*	65,000	23,107	59,742	60,000	22,319	60,000	60,000	38,000	63,000	0	0
Recreation Center Fees	48,000	30,855	57,469	60,000	41,052	82,103	70,000	60,000	80,000	10,000	(12,103)
Wireless E-911	50,118	17,591	52,865	53,000	19,807	57,600	57,600	50,000	60,000	4,600	0
Payments in Lieu of Taxes	45,315	0	44,959	45,787	0	45,430	45,911	45,911	45,911	124	481
Rental of General Property	66,000	30,369	56,643	43,930	31,478	45,968	33,400	26,200	34,400	(10,530)	(12,568)
Consumption Tax*	34,000	13,007	34,283	35,000	10,610	34,000	34,000	33,000	35,000	(1,000)	0
Credit Card Fees	22,000	12,884	30,176	30,000	15,259	30,000	30,000	20,000	33,000	0	0
Recycling Rebate	27,000	26,580	26,580	27,027	23,574	23,574	25,992	23,000	27,000	(1,035)	2,418
Humane Foundation Contribution	20,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	0	0
Business License Tax	23,000	1,510	24,430	23,000	1,520	23,000	23,000	20,000	24,500	0	0
Admin Costs Delinq Taxes	20,000	11,968	21,934	21,000	4,300	21,000	21,000	14,266	25,396	0	0
Econ Dev Misc Revenue	19,500	0	19,500	19,500	0	19,500	19,500	0	19,500	0	0
Concession Stand Revenues	14,500	11,349	16,513	15,000	11,812	15,000	15,000	6,535	16,513	0	0
Misc Rev - General Fund	500	366	11,059	12,000	1,744	12,000	10,000	10,000	54,935	(2,000)	(2,000)
E-Tickets fee*	11,000	4,095	10,932	11,000	3,449	11,000	11,000	8,213	22,025	0	0
DMV Stop Fees	7,000	4,424	10,524	10,000	3,825	10,000	10,000	5,350	11,826	0	0
Pass Through Engineer's Fee	5,000	19,925	24,325	10,000	8,625	10,000	10,000	7,700	24,325	0	0
Animal Shelter Fees	7,000	6,657	15,102	9,500	7,185	15,000	15,000	5,125	15,102	5,500	0
Tax on Wills	6,000	9,179	13,837	7,200	3,054	7,200	7,200	5,569	13,837	0	0
Rebates & Refunds - Other Veh	6,800	3,620	9,978	6,800	3,966	6,800	6,800	6,000	76,824	0	0
Land Use Application Penalty	6,500	5,625	6,325	6,100	7,200	7,200	6,100	5,900	8,900	0	(1,100)
Weapons Permits	5,000	3,648	7,524	5,000	3,287	7,500	7,500	4,902	9,899	2,500	0
Central Alarm - Beryville	5,000	0	5,000	5,000	0	5,000	5,000	2,000	5,000	0	0
CITAC Reimbursement	5,000	0	0	5,000	0	0	0	2,220	4,662	(5,000)	0
Animal Licenses	3,132	2,255	4,358	4,100	2,655	4,425	4,978	4,150	6,226	878	553
New Dwelling Address Fee	3,900	910	1,950	3,900	1,040	1,950	1,950	1,950	5,590	(1,950)	0
Parking Fines	5,250	1,770	2,130	3,000	2,250	2,647	2,130	2,130	11,081	(870)	(517)
Other Miscellaneous Revenue			(263)	2,820	0	0	0	0	0	(2,820)	0
Local Interest from Fines	1,500	857	1,572	1,500	646	1,500	1,500	1,500	2,946	0	0
Gifts & Donations - General Fd	1,000	1,848	2,872	1,000	1,155	1,155	1,000	1,000	31,647	0	(155)
Jail Processing Fee	850	512	1,137	850	532	850	850	613	1,206	0	0
Sheriff's Fees	800	1,087	784	800	1,062	1,062	800	622	1,450	0	(262)
Commonwealth's Attorney Fees	800	498	868	800	515	800	800	740	1,360	0	0
Mobile Home Tax - Curr & Delin	600	942	1,603	800	657	800	800	187	1,603	0	0
Transfer Fees	710	290	548	590	255	500	500	519	710	(90)	0
Biosolid Application Fees	500	0	0	500	0	50	500	650	650	0	450
Other Permits, Fees & Licenses	475	0	0	475	0	0	0	550	700	(475)	0
Land Use Application Fees	25,000	23,950	24,150	450	0	400	400	400	24,150	(50)	0
Sign Permits & Inspection Fees	300	0	0	300	0	0	0	300	300	(300)	0
Cancelled Checks/NSF Fees	250	325	883	250	120	200	200	(0)	983	(50)	0
DNA Fees - Blood Test	200	146	283	200	112	200	200	119	283	0	0

Clarke County
Projection of FY 2025 General Fund Revenues
January 29, 2024

*=30 day accrual, **=60 day accrual

Revenue S Description	FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local Court Appointed Attorney	200	0	0	200	0	200	100	93	287	(100)	(100)
Dangerous Dog Registration	85	0	60	85	0	85	85	(55)	240	0	0
Mapping Fees	6	0	0	6	200	200	100	6	225	94	(100)
Vehicle Sale General Fund	0	(174)	(174)	0	0	0	0	(174)	6,442	0	0
Sale Salvage & Surplus Prop	0	(33)	(33)	0	0	0	0	(33)	0	0	0
Animal Shelter Gifts&Donations				0	2,436	2,436	0	0	0	0	(2,436)
Tsfr fr Parks Const Fd to Gen				0	3,909	3,909	0	0	0	0	(3,909)
Insurance Recovery Gen Fd			8,415	0	11,688	11,688	0	1,689	54,194	0	(11,688)
Sale of Other Equip General Fd	0	856	4,439	0	1,630	1,630	0	(7)	8,366	0	(1,630)
Misc Revenue-Temporary			(17)			0	0	(17)	79	0	0
Proceeds from Delinq Land Sale			36,558	0	48,944	48,944	0	3,407	36,558	0	(48,944)
Gifts & Donations-Litter Cntrl				0	50	50	0	0	0	0	(50)
Rev Opioid Dist/Janssn/Mallink	0	30,870	32,178	0	7,123	7,123	0	0	0	0	(7,123)
Local Total	27,983,347	13,331,008	29,977,482	29,464,743	13,278,960	29,621,414	29,829,466	28,310,936	32,069,052	364,723	208,052
State Personal Property Tax Reimburs	2,483,842	1,270,946	2,483,842	2,483,842	1,270,946	2,483,842	2,483,842	2,483,842	2,483,842	0	0
Sheriff Comp Bd	886,036	350,424	898,136	962,174	376,211	962,174	997,077	997,077	997,077	34,903	34,903
Communication Sales & Use Tax	284,030	100,387	297,957	272,479	93,836	272,479	270,000	270,000	270,000	(2,479)	(2,479)
Commonwealth's Attorney CompBd	220,661	89,393	216,264	234,976	95,063	234,976	238,850	238,850	238,850	3,874	3,874
Clerk of the Circuit Ct Comp B	192,888	77,567	193,350	209,854	85,084	209,854	213,783	213,783	213,783	3,929	3,929
Treasurer - Comp Bd	127,387	53,895	132,480	143,431	55,809	143,431	158,115	158,115	158,115	14,684	14,684
Commissioner of Revenue Comp B	96,794	46,265	112,298	121,301	49,231	121,301	119,471	119,471	119,471	(1,830)	(1,830)
Tax on Deeds	100,000	46,078	81,222	100,000	46,492	82,000	82,000	82,000	82,000	(18,000)	0
Registrar/Electoral Boards	57,557	0	66,084	63,414	0	63,414	65,159	65,159	65,159	1,745	1,745
Vol Fire Programs	55,980	0	37,955	38,000	42,593	42,593	43,000	43,000	43,000	5,000	407
Motor Vehicle Carriers' Tax	23,000	410	24,052	22,000	18	22,000	24,000	24,000	24,000	2,000	2,000
Electoral Board				20,675	0	20,672	0	0	0	(20,675)	(20,672)
Vol Fire 4 for Life Grant	0	0	18,923	19,000	0	19,000	19,000	19,000	19,000	0	0
Litter Control	7,981	0	11,000	8,000	16,552	16,552	15,000	15,000	15,000	7,000	(1,552)
NOAT MultiState Opioid OAA	0	(5,178)	11,644	5,342	(11,644)	5,342	0	0	0	(5,342)	(5,342)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0	0
Auto Rental Tax	150	146	681	200	410	410	400	400	400	200	(10)
Spay & Neuter Fund Dist	100	67	414	200	137	200	200	200	200	0	0
DHR CLG Grant Rev	0	19,005	19,005	0	0	0	0	0	0	0	0
VA Dept of Forestry Sustainab			4,815			0	0	0	0	0	0
Revenue from the Commonwealth				0	0	0	0	0	0	0	0
Mobile Home Titling Taxes			495			0	0	0	0	0	0
ARP CRF (LATCF)	0	50,000	45,500	0	54,500	54,500	0	0	0	0	(54,500)
Other Categorical Aid			2,202			0	0	0	0	0	0
State Total	4,540,906	2,103,904	4,662,818	4,709,388	2,179,738	4,759,240	4,734,397	4,734,397	4,734,397	25,009	(24,843)
Federal Victim Witness Rev	72,191	36,071	72,191	67,138	34,190	67,138	67,138	67,138	67,138	0	0
V-Stop Federal Revenue	28,053	14,026	28,096	28,053	13,982	28,053	28,053	28,053	28,053	0	0
EMS LEMPG Grant Rev	7,500	0	0	7,500	7,500	7,500	7,500	7,500	7,500	0	0
Payments in Lieu of Taxes	7,272	0	7,372	7,417	0	7,519	7,670	7,300	8,046	253	150
ICAC Task Force Grant	5,000	0	4,283	5,000	0	5,000	5,000	5,000	5,000	0	0
SCAAP	1,689	0	0	1,689	1,446	1,689	0	0	0	(1,689)	(1,689)
Byrne Justice Assistance 00258	0	1,134	1,134	0	0	0	0	0	0	0	0
DCJS Byrne Justice Assist 0728	929	0	0	0	0	0	0	0	0	0	0
VA Hwy Safety Sel Enf - Speed	7,200	631	631	0	0	0	6,688	6,688	6,688	6,688	6,688
SAFER Grant Revenue	58,852	57,527	57,527	0	0	0	0	0	0	0	0
Byrne Justice Assistance 00616			0			0	0	0	0	0	0
OCDETF Equitable Sharing Funds	0	1,229	2,271	0	0	0	0	0	0	0	0
VA Hwy Safety Sel Enf - Alcoho	9,900	3,293	3,293	0	0	0	9,916	9,916	9,916	9,916	9,916
Federal Total	198,586	113,911	176,798	116,797	57,118	116,899	131,965	131,595	132,341	15,168	15,065
Grand Total	32,722,839	15,548,822	34,817,098	34,290,928	15,515,816	34,497,554	34,695,828	33,176,928	36,935,790	404,900	198,274